



**PERSONAL PROPERTY MANUAL**

Effective: **January 1, 2007**

**2007 ASSESSMENT CALENDAR**

**PERSONAL PROPERTY TAX ROLL ASSESSMENT CALENDAR DATES**

**Note:** The acting or affected entity in each citation in this calendar has been capitalized for emphasis.

- January 1                      The property TAX LIEN attaches on the first day of January of the current tax year **(2007)**. A.R.S. § 42-17153(C)(1).
- January 1                      The valuation date for the current VALUATION YEAR **(2007)**.  
A.R.S. § 42-11001(18).  
**Note:** For Locally Assessed personal property the valuation year and the tax year are the same calendar year.
- February 1                    On or before February 1 of each year, the COUNTY ASSESSOR shall mail a form, notice or demand to each person who owns or has charge or control of taxable personal property in the state.  
A.R.S. § 42-15053(A).
- March 1                      The second one-half of TAXES on all personal property for the prior year **(2006)** is due and payable on the first day of March.  
A.R.S. § 42-18052.
- April 2                      Each PERSON who owns or has charge or control of taxable personal property in the state shall prepare and deliver to the County Assessor a correct report of property on or before April 1 of each year.  
A.R.S. § 42-15053(A).
- May 1                      The second one-half of TAXES on all personal property for the prior year **(2006)** is delinquent after 5:00 p.m. on the first day of May. If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is  
5:00 p.m. the next business day.  
A.R.S. § 42-18052(B) and (D).
- May 2                      On written request and for good cause shown, the COUNTY ASSESSOR may extend for up to thirty days the time for filing the report of taxable personal property. A.R.S. § 42-15053(A).
- August 27                    On or before August 25 of each year, the COUNTY ASSESSOR shall transmit the personal property valuations to the County Treasurer.  
A.R.S. § 42-19007.



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August 30	On or before August 30 of each year, the COUNTY ASSESSOR shall mail a notice of valuation to the owner or the person in possession of personal property. A.R.S. § 42-19006.
September 19	An OWNER or the PERSON IN WHOSE POSSESSION THE PROPERTY IS FOUND may file an appeal of the value of their property within twenty days after the date the Notice of Value is delivered by the County Assessor. A.R.S. § 42-19051.
October 1	The first one-half of TAXES on all personal property is due and payable on October 1 of each year. If the total amount of taxes is \$100 or less the entire amount is due. A.R.S. § 42-18052(A).
October 9	The COUNTY ASSESSOR shall rule on each petition filed within twenty days after the date it is filed. A.R.S. § 42-19051(B).
October 29	A PERSON who appeals a County Assessor's decision must file the appeal with either the County Board of Equalization or the State Board of Equalization, as appropriate, within twenty days after the County Assessor's notice of decision. A.R.S. § 42-19052.
November 1	The first one-half of TAXES on all personal property is delinquent at 5:00 p.m. on November 1. If November 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 P.M. the next business day. A.R.S. § 42-18052(B).
November 1 to December 1	After personal property taxes due become delinquent, the COUNTY TREASURER shall make and deliver to the Sheriff a tax bill directing the Sheriff to seize and sell as much of the personal property as is necessary to pay the taxes, interest, and costs of seizure and sale. The COUNTY TREASURER may issue the tax bill within thirty days after the first installment authorized by A.R.S. § 42-18052(B) becomes delinquent. The COUNTY TREASURER shall issue the tax bill within thirty days after the second installment becomes delinquent, or after the entire amount is delinquent if the entire amount is under \$100. A.R.S. § 42-19108(A).
December 3	The COUNTY BOARD and the STATE BOARD OF EQUALIZATION must hold hearings relating to the personal property Notice of Value and issue all decisions on or before December 1 of each year. A.R.S. §§ 42-16108(C) and 42-16165(3).



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- December 17      A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the County Assessor may appeal directly to the Court on or before December 15. The PROPERTY OWNER may appeal directly to the Court without exhausting the administrative process. A.R.S. § 42-16201(A).
- December 17      A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by a County Board of Equalization may appeal to the Court on or before December 15. The appeal must be filed with the Court within sixty days of the date of mailing of the County Board of Equalization's decision, but in any case no later than December 15. A.R.S. § 42-16202(A).
- A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the State Board of Equalization may appeal to the Court within sixty days of the date of mailing of the State Board of Equalization's decision. A.R.S. § 42-16203(C).
- Note:** This statute does not contain a December 15 deadline for decisions.
- December 31      On or before December 31 of each year, the DEPARTMENT shall increase the maximum amount of the property tax exemption for use in the subsequent year **(2008)** for commercial and agricultural use personal property which is based on the average annual percentage increase, if any, in the GDP price deflator in the two most recent complete state fiscal years. A.R.S. § 42-11127(B).